

**RESULTS OF MTC APRIL 2008 SURVEY  
ON SCOPE OF UDITPA AMENDMENTS**

| <b>Do you agree with the recommendation that scope of review should include:</b>   | <b>Yes%</b> | <b>No%</b> |
|--|-------------|------------|
| Sales factor numerator sourcing for receipts from transactions other than sales of tangible personal property (UDITPA §17) | 100         | 0          |
| Factor Weighting (UDITPA §9)   | 84          | 16         |
| Definition of Business Income (UDITPA §1(a))   | 100         | 0          |
| Definition of Gross Receipts (UDITPA §1(g))  | 100         | 0          |
| Distortion Relief Provision (UDITPA §18)   | 100         | 0          |

| <b>Do you think the recommended scope of review should be expanded to include:</b> | <b>Yes%</b> | <b>No%</b> |
|--|-------------|------------|
| Other Specific UDITPA Provisions - Please identify in attached comments            | 16          | 84         |
| All UDITPA Provisions  | 5           | 95         |
| Nexus Provisions (Not currently addressed in UDITPA)                               | 5           | 95         |
| Combined Reporting (Not currently explicitly addressed in UDITPA)                  | 5           | 95         |
| Tax Base Provisions (Not currently addressed in UDITPA)                            | 0           | 100        |
| Procedural Provisions (Not currently addressed in UDITPA)                          | 0           | 100        |
| Pass-through Entities (Not currently addressed in UDITPA)                          | 20          | 80         |
| Other Tax Provisions – please identify provisions in attached comments             | 0           | 100        |

|   |      |  |
|---|------|--|
| <b>Should the recommended policy criteria for evaluating alternatives be established?</b> | 100% |  |
|---|------|--|